

(c) 2nd class tobacco lands are loamy highlands mixed with clay and sand;

(c") 3rd class tobacco lands are sandy lands along the coast, and calcareous lands among the hills;

(d) 1st class pasture lands are valleys, lagoons, and glens, where grow "malojilla" and Guinea grass;

(d") 3rd class pasture lands are those along the coast and limy hills where grow only brush, "rat-tail", sweet grass, &c.

(e) 1st class minor produce lands are valley lands;

(e") 2nd class minor produce lands are highlands;

(e") 3rd class minor produce lands are sandy and limy lands;

(f) 1st class forest lands are those growing virgin forests whose timber can supply building and cabinet woods, e. g. "aceitillo", cedar, "capá", ausubo", etc.

(f") 2nd class forest lands are lands with a rocky and calcareous soil, growing only bushes available for fuel;

7.—Taxes on lands whose owners reside abroad, will be increased by 50 per cent.

8.—All ordinances or decrees conflicting with the provisions of this order are hereby revoked and rendered null and void.

By command of Major General HENRY:

FRANK McINTYRE,
1st Lieutenant, 19th Infantry,
Acting Assistant Adjutant General.

VI.

RULES AND REMARKS.

1st. In general, river-plains are rated in this island as 1st class; those of less low meadows as 2nd class; and highlands as 3rd class; but this involves some exceptions, as there are rather high meadows that belong to the 1st class for sugar-cane and tobacco, and bottom-lands on the banks of rivers, that, being too low or too gravelly, are of the 2nd class for the same cultivations, from their exposure to be overflowed, or to drought induced by the gravelly tract. It may serve as a guide for classifiers to rate also as 1st class the best and most productive ones; as 2nd class those that are middling or less fruitful; and as 3rd class the worst or most inferior ones.

2nd.—Tracts of land obtained by draining lagoons, mangrove-marshes, fens and swamps, shall enjoy exemption from paying any tax during the first three years, if they are appropriated for pasture; during five years, if they are assigned for sugar-cane or tobacco; and during eight years if they are applied to coffee, cacao or cocoa plantations. The land-owner has to prove, before the classifying Commission and Sub-commission, that he has drained those lands; and the documents attesting the fact shall be formed into a record of proceedings, and be referred to the Secretary of Finance.

3rd.—Woodlands in which coffee is planted for the first time, shall pay no tax during the first five years, as coffee trees need that time for their full development.

4th.—The owner of a country estate who should not have any drinkable water in his property, but only rain-water collected in splashes, if he builds henceforth a good artesian well, and justifies, before the classifying Commissions, to have spent in it more than two hundred pesos, shall be remitted 10 per cent of the tax laid. If he should employ over 500 pesos, the rebate shall amount to 20 per cent.

5th.—Lands covered with water and yet to be drained, shall pay for the first year only one cent per cuerda; the second year, two cents; the third year, five cents; the fourth year, ten cents; the fifth year, twenty cents; and this tax they shall continue to pay, even though they should produce nothing, as a punishment of their owners' negligence.

6th.—Proprietors of sandy coast lands who should henceforth justify before the classifying Commission to have sown over ten thousand cocoa-trees in their estates, shall have the cuerdas of land appropriated for cocoa-plantation free of tax during six years.

7th.—Virgin forest lands, rated 1st class on account of the quality of their timber, if there be no by-roads of vicinage near, for conveying that timber, consequently proving unproductive, by reason of the said lack of roads, shall, as long as the latter should not exist, pay only five cents per cuerda as a yearly tax. This taxation will serve as a goad, for setting apart some portion of them, notwithstanding the obtaining of building and cabinet woods, for coffee-plantations and other tillages.

8th.—Naturally sterile lands, as calcareous cliffs, stony hills, pebbly banks, tracts of sand and coast downs, and the like, without any profitable vegetation, and unavailable for productive husbandry, shall be discarded from the territorial tax by the classifying Commissions and Sub-commissions.

9th.—Highlands, solely applied to pasturing, should they produce chiefly dog-grass, shall pay only ten cents per cuerda; and if they are still inferior to these, five cents per cuerda.

10th.—Lands adjoining villas and appropriated for flowergardens, parks, kitchen gardens, orchards, and, in general, for the gratification and ostentation of their owners, shall pay, in case that they should spread over more than one thousand square metres,

two cents a year for every square metre that shall lie beyond that extent.

11th.—Mines and quarries shall be considered as 1st. class lands, if they are being labored; if they are not, they shall be rated as 3rd. class.

12th.—Poor peasants who own 2nd. and 3rd. class lands, from one fourth of a cuerda up to 25 cuerdas, shall pay no tax for them, if such plots are appropriated for kitchen-gardening, fruit-gardening and other cultivations; but tax shall be levied thereon if the Sub-commission of the quarter verifies that the said plots are completely abandoned, and without any tillage.

VII.

THE COMMISSIONS.

1st.—The Municipal Councils shall appoint the Commissions and Sub-commissions.

2nd.—The Commissions of the towns shall be composed of the Mayor, as their President, and of six individuals, proprietors of rural estates; two of whom shall be the representative of 1st. class lands; two, of 2nd. class; and the remaining two, of 3rd. class lands.

3rd.—The Sub-commissions of the quarters shall be composed of the Commissary, as President, and of six persons representing the three classes of land.

4th.—The Secretary of the Municipal Council shall be the Secretary of the Commission, without the right to join with their voice nor with their vote in the proceedings.

5th.—All these charges are obligatory and gratuitous.

6th.—The Commissions and Sub-commissions shall hold as many sessions as they may deem necessary for perfecting their classificatory labor.

7th.—Preceding the assessment of the Territorial tax, an investigation of the rural estates shall take place in each quarter; every proprietor, manager, trustee or lessee being required to submit a sworn schedule (planilla) or statement that shall be attested by the Sub-commissions.

8th.—In this schedule there shall be set down: the estate according to the appointed model: the particular name, if any, of the rural property: the municipal district: quarter wherein the estate lies: area of the ground in cuerdas: classes of the lands, whether 1st. 2nd. or 3rd., and which of them are unproductive and sterile: how many cuerdas are appropriated for a definite cultivation: the annuities, mortgages and all sorts of charges that weigh upon the rural property, and its sale value.

9th.—Fifteen days beforehand, the Mayors shall deliver, free of cost, the blank-schedules to the Sub-commissions, which are to distribute the same among the land-owners, their trustees or their lessees, in order that these may fill them agreeable to what is provided, so that the said papers may return undersigned to the Sub-commissions.

10th.—The term for rendering the sworn statements or schedules shall be that of ten days.

11th.—Land-owners who should not present their schedules have no right to any reclamation whatever, and Sub-commissions shall dispatch the said schedules for them officially: the Mayor thereupon fining the transgressors six dollars, in favor of the Central and the Municipal Treasuries, one half of the fine for each of these. As regards land-owners who should not know how to read and write, the Secretaries of the Commissions are obliged to fill up the schedules for them, each concerned party furnishing the data, and putting instead of his signature that of a person who should sign at his request.

12th.—Should landowners not state the truth in their schedules, and the Sub-commissions verify that it has not been through involuntary error of the declarer, the Mayor shall impose on him a ten dollars fine, for the same twofold appropriation as those of the preceding article.

13th.—The Sub-commissions of the quarters shall hand over to the town-Commissions the schedules filed, and numbered after the alphabetical order of the surnames.

14th.—It shall be the duty of the Commissions and Sub-commissions to elucidate doubtful cases for land-owners, in harmony with the data which this hand-book affords.

15th.—The Commissions of the towns shall wind up the task of classification, so that in the General Assessment justice and equity shall shine, without detriment to tax-payers, and the Central Treasury, as well as the Municipality, escaping defraudation.

16th.—After the proceedings of examination and apprizement, the Commission shall deliver to the municipal Councils the declaratory schedules, duly assorted and labeled, of the land-owners, and those officially filled up, along with a list of the states and of their proprietors.

17th.—When the assessment of the Territorial Tax shall have been ended, it shall be displayed to the public for eight days. These over, the Municipal Council, jointly with the Commissions and Sub-commissions, in a session extraordinary, shall adopt resolutions on the appeals presented by tax-payers.

18th.—The appeals for the redress of grievances from the taxes laid on rural estates, shall be addressed to the President of the Commissions, previously to the session extraordinary. The latter shall take place

three days after the assessment shall have been exhibited to the public during eight days.

19th.—If the appeal should be well supported on facts, due rectification shall immediately be carried out.

20th.—Tax payers who should not be satisfied by the decision of the Municipal Council and of the Commissions, may recur to the Secretary of Finance, within eight days after the decision has been notified to them. Land owners who should not have submitted a sworn schedule, have no right to any appeal whatever, as a punishment of their negligence.

21st.—Appeal, for redress of alleged wrongs, raised against the municipal Councils and Commissions, shall always be previously referred to the said corporations for information, so that the Secretary of Finance shall be enabled to proceed in conformity with justice.

22nd.—In doubtful cases of appeal, the Secretary of Finance may appoint a Commissioner who, after a practical examination of the soil, shall report, in order that a decision may be arrived at according to justice. If the fault should be found to be of the land-owner, the latter shall pay the costs of apprizement: if the party appellant should be right, these shall be laid on the members of the Commission or of the Sub-commission who should have incurred the liability. The apprizor shall have 4 dollars as a daily salary, and 50 dollars for travelling expenses thither and thence: his investigation being bound not to exceed eight days.

23rd.—These appeals shall not interrupt the collection of taxes in any case. If the Secretary of Finance should decide in behalf of the appellant, the latter shall derive a proper reduction.

24th.—Three copies of the assessment shall be made: one that is to remain at the office of the Secretary of Finance, and two that are to be forwarded: of these two approved copies, one is for the municipal Depository, and the other for the office of the Collector of Internal Revenues.

25th.—Any Municipal Council that, through negligence, should omit referring the assessment of the Territorial Tax to the Office of Secretary of Finance at the appointed time, shall incur a fine of from 25 to 100 pesos; and all the members of the said Corporation, the Mayor inclusive and foremost, are jointly and severally liable for the assessed quarterly quota.

26th.—The tax shall be paid quarterly in advance, and the fiscal year shall begin on July 1, and end on June 30.

27th.—This territorial tax is the sole and exclusive one that shall be imposed on land-owners. One half of it shall be in favor of the Central Treasury, and the other half in favor of the Municipality, each of these halves being paid respectively at the Office of the Collectors of Internal Revenues, and at the Depositories of Municipal Councils.

28th.—Payment of the tax shall be exacted from the proprietor of the rural estate; if the proprietor should be away from the island, the trustee or the lessee shall answer for the tax: it being understood that, at all times, the land answers to Public Finance and to the Municipality for the tax; the collection of of the Territorial Tax not being subject to be interrupted on any account.

29th.—Individual members of Municipal councils shall be jointly and severally responsible for the amount of the frustrate quotas, whose failure should be imputable to errors, duplicity or inexcusable mistakes, or if, through malice or neglect, they should have included persons notoriously insolvent in the assessment.

30th.—Tax-payers who, by cause of hurricanes, floods, or other extraordinary calamities, should have suffered considerable damage in their estates, may apply for the remission of somewhat of their tax, which abatement shall be proportionate to the importance of the loss; previously submitting a justificatory record of proceedings, wherein shall appear the information of the respective Commission, Sub-commission and Municipal Council; whereupon the Secretary of Finance shall decide.

31st.—Mayors shall be immediately dependent on the Office of the Secretary of Finance, in all matters pertaining to this service, and therefore, besides being held to follow the directions which are set down in general terms in this hand-book, they are obliged to comply with whatever orders may be imparted to them, and to furnish the Secretary of Finance with whatever data, reports and information he may require of them.

San Juan, Puerto Rico, March 4, 1899.

Cayetano Coll y Toste.
Secretary of Finance.